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**DISTRICT ATTORNEY OF THE  
THIRTEENTH JUDICIAL DISTRICT**

**Financial Report**

**Year Ended December 31, 2006**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-1-07

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## INDEPENDENT AUDITORS' REPORT

The Honorable C. Brent Coreil  
District Attorney of the Thirteenth Judicial District  
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirteenth Judicial District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2006, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney of the Thirteenth Judicial District, as of December 31, 2006, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 4, 2007, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The District Attorney of the Thirteenth Judicial District has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The required supplementary information on pages 24 through 28 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
May 4, 2007

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Statement of Net Assets  
December 31, 2006

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and interest-bearing deposits	\$ 570,929
Receivables -	
Due from other governmental units	34,537
Interest	<u>4,374</u>
Total current assets	609,840
Noncurrent assets:	
Capital assets, net	<u>21,390</u>
Total assets	<u>631,230</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts and other payables	<u>16,904</u>
<b>NET ASSETS</b>	
Invested in capital assets	21,390
Unrestricted	<u>592,936</u>
Total net assets	<u>\$ 614,326</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Statement of Activities  
For the Year Ended December 31, 2006

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	<u>\$ 414,033</u>	<u>\$218,147</u>	<u>\$199,313</u>	<u>\$ 3,427</u>
General revenues:				
Confiscated assets income				31,357
Interest and investment earnings				15,776
Miscellaneous				<u>15,925</u>
Total general revenues				<u>63,058</u>
Change in net assets				66,485
Net assets - December 31, 2005				<u>547,841</u>
Net assets - December 31, 2006				<u>\$614,326</u>

The accompanying notes are an integral part of the basic financial statements.



**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

### **Special Revenue Funds**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

#### **Juvenile Accountability Fund**

To account for funds received from an accountability based sanctions program focusing on first time juvenile offenders providing a positive alternative to court intervention aimed at reinforcing social responsibility by requiring prompt restitution to victims, community labor programs together with education and counseling services.

#### **Worthless Check Collection Fee Fund**

To account for fees collected from individuals for writing worthless checks.

#### **Pretrial Intervention Fund**

To account for the collection of probation fees which are used to help young people on a pretrial-probationary period.

#### **Families in Need of Service Fund**

To account for the administration of FINS contract used to address the needs of juvenile offenders.

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2006

	General	Juvenile Accountability	Worthless Check	Pretrial Intervention	Families in Need of Service	Totals
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ 361,955	\$ 217	\$ 141,655	\$ 67,071	\$ 31	\$ 570,929
Receivables:						
Due from other governmental units	28,149	4,305	-	-	2,083	34,537
Due from other funds	3,340	-	-	-	-	3,340
Interest	2,456	-	1,644	274	-	4,374
Total assets	<u>\$ 395,900</u>	<u>\$ 4,522</u>	<u>\$ 143,299</u>	<u>\$ 67,345</u>	<u>\$ 2,114</u>	<u>\$ 613,180</u>

**LIABILITIES AND FUND BALANCES**

Liabilities:						
Accounts payable	\$ 11,119	\$ 1,351	\$ -	\$ 4,037	\$ 397	\$ 16,904
Seized funds liability	50,409	-	-	-	-	50,409
Due to other funds	-	-	-	3,340	-	3,340
Total liabilities	<u>61,528</u>	<u>1,351</u>	<u>-</u>	<u>7,377</u>	<u>397</u>	<u>70,653</u>
Fund balances:						
Unreserved, undesignated	<u>334,372</u>	<u>3,171</u>	<u>143,299</u>	<u>59,968</u>	<u>1,717</u>	<u>542,527</u>
Total liabilities and fund balances	<u>\$ 395,900</u>	<u>\$ 4,522</u>	<u>\$ 143,299</u>	<u>\$ 67,345</u>	<u>\$ 2,114</u>	<u>\$ 613,180</u>

The accompanying notes are an integral part of the basic financial statements.

**District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana**

**Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
December 31, 2006**

Total fund balances for governmental funds at December 31, 2006		<b>\$ 592,936</b>
Cost of capital assets at December 31, 2006	<b>\$ 105,602</b>	
Less: Accumulated depreciation	<u><b>(84,212)</b></u>	<u><b>21,390</b></u>
Total net assets of governmental activities at December 31, 2006		<u><b>\$ 614,326</b></u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-  
Governmental Funds  
For the Year Ended December 31, 2006

	General	Juvenile Accountability	Worthless Check	Pretrial Intervention	Families in Need of Service	Total
<b>Revenues:</b>						
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 77,038	\$ -	\$ 51,291	\$ 62,479	\$ -	\$ 190,808
Intergovernmental revenue-						
State grants	25,000	-	-	-	25,000	50,000
Federal grants	129,313	20,000	-	-	-	149,313
Local governmental units	27,339	-	-	-	-	27,339
Confiscated assets income	130	-	-	-	-	130
Interest earnings	9,838	-	4,448	1,490	-	15,776
Other revenues	15,925	-	-	-	-	15,925
Total revenues	<u>284,583</u>	<u>20,000</u>	<u>55,739</u>	<u>63,969</u>	<u>25,000</u>	<u>449,291</u>
<b>Expenditures:</b>						
Current -						
General government - judicial:						
Salaries and related benefits	224,163	32,378	-	17,352	25,638	299,531
Insurance	5,578	-	-	-	-	5,578
Auto allowance	-	-	6,500	-	-	6,500
Automobile operation and maintenance	4,440	-	913	6,104	-	11,457
Dues and subscriptions	8,958	-	940	-	215	10,113
Office expenditures	7,148	2,576	4,165	-	-	13,889
Professional fees	7,200	-	-	-	-	7,200
Travel, conference and training	8,515	-	7,470	652	-	16,637
Outside services and fees	1,134	-	-	2,583	-	3,717
Allocation of fees	1,184	-	-	-	-	1,184
Restitution	-	-	-	21,272	-	21,272
Other	185	-	-	197	88	470
Total expenditures	<u>268,505</u>	<u>34,954</u>	<u>19,988</u>	<u>48,160</u>	<u>25,941</u>	<u>397,548</u>
Excess (deficiency) of revenues over expenditures	<u>16,078</u>	<u>(14,954)</u>	<u>35,751</u>	<u>15,809</u>	<u>(941)</u>	<u>51,743</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	19,300	-	-	700	20,000
Transfers out	(4,840)	-	(15,160)	-	-	(20,000)
Total other financing sources (uses)	<u>(4,840)</u>	<u>19,300</u>	<u>(15,160)</u>	<u>-</u>	<u>700</u>	<u>-</u>
Net changes in fund balances	11,238	4,346	20,591	15,809	(241)	51,743
Fund balances (deficit), beginning	<u>323,134</u>	<u>(1,175)</u>	<u>122,708</u>	<u>44,159</u>	<u>1,958</u>	<u>490,784</u>
Fund balances, ending	<u>\$ 334,372</u>	<u>\$ 3,171</u>	<u>\$ 143,299</u>	<u>\$ 59,968</u>	<u>\$ 1,717</u>	<u>\$ 542,527</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2006

Total net changes in fund balances at December 31, 2006 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 82,970
Less: Depreciation expense for the year ended December 31, 2006	<u>(16,485)</u>
Total changes in net assets at December 31, 2006 per Statement of Activities	<u>\$ 66,485</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the District Attorney of the Thirteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Thirteenth Judicial District (District Attorney), has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses Evangeline Parish. The District Attorney's office employs five full-time employees.

These financial statements only include funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Evangeline Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Police Jury and in addition, the Police Jury also pays salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Thirteenth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

**DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT**  
**Evangeline Parish, Louisiana**

**Notes to Basic Financial Statements (Continued)**

**B. Basis of Presentation**

**Government-Wide Financial Statements (GWFS)**

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered governmental activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS)**

The accounts of the District Attorney are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the District Attorney are classified as governmental. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.



**DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana**

**Notes to Basic Financial Statements (Continued)**

All funds of the District Attorney are considered to be major funds and are described below:

**Governmental Funds -**

**General Fund**

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds**

**Juvenile Accountability Fund -**

The Juvenile Accountability Fund is used to account for funds received from an accountability based sanctions program focusing on first time juvenile offenders.

**Worthless Check Collection Fee Fund -**

The Worthless Check Collection Fee Fund is used to account for fees collected from individuals for writing worthless checks.

**Pretrial Intervention Fund -**

The Pretrial Intervention Fund is used to account for the collection of probation fees.

**Families in Need of Service (FINS) Fund -**

The FINS program is used to account for the administration of FINS contract used to address the needs of juvenile offenders.

**C. Measurement Focus/Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

**Measurement Focus**

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net assets. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

**Basis of Accounting**

In the government-wide statement of net assets and statement of activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the District Attorney's policy to use restricted resources first, then unrestricted resources as they are needed.

**Program revenues**

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the District Attorney's citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

D. Assets, Liabilities and Equity

Cash, interest-bearing deposits, and investments

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

Interfund receivables and payables

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include grant revenue, incentive payments, and commissions from fines and interest.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment and vehicles

5-10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT**  
**Evangeline Parish, Louisiana**

**Notes to Basic Financial Statements (Continued)**

**Compensated Absences**

Employees with less than eight years of service are allowed one week of sick leave and two weeks vacation per year. Employees with eight or more years of service are allowed two weeks of sick leave. Employees may accumulate up to 30 days of sick leave. The amount of compensated absences payable at December 31, 2006 is immaterial, and therefore, not included in the financial statements.

**Equity Classifications**

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

**E. Expenditures and Transfers**

**Expenditures/Expenses**

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

**Interfund Transfers**

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

F. Budget and Budgetary Accounting

A budget for the General Fund and Special Revenue Funds was prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or amended by the District Attorney. All budgetary appropriations lapse at the end of each fiscal year.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2006, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$570,929 as follows:

Demand deposits	\$ 141,002
Time and money market accounts	<u>429,927</u>
Total	<u>\$ 570,929</u>

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2006 were secured as follows:

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Bank balances	<u>\$ 587,077</u>
Federal deposit insurance	\$ 200,000
Pledged securities	<u>387,077</u>
Total FDIC insurance and pledged securities	<u>\$ 587,077</u>

As of December 31, 2006, the District Attorney's total bank balances were fully insured and collateralized with securities held in the name of the District Attorney by the pledging financial institution's agent, and therefore, not exposed to custodial credit risk.

(3) Due from Other Governmental Units

Amounts due from other governmental units at December 31, 2006 consisted of the following:

Amount due from the State of Louisiana for Title IV-D incentive payments	\$ 21,504
Amount due from the State of Louisiana for Law Enforcement Juvenile Grant	4,305
Amount due from the State of Louisiana for Families in Need of Service program	2,083
Amount due from the Evangeline Parish Sales Tax Commission for attorney fees	<u>600</u>
	<u>\$ 34,537</u>

(4) Capital Assets

Capital asset activity for the year ended December 31, 2006 was as follows:

	Balance 01/01/06	Additions	Deletions	Balance 12/31/2006
Furniture, fixtures and equipment	\$ 105,602	\$ -	\$ -	\$ 105,602
Less: Accumulated depreciation	<u>67,727</u>	<u>16,485</u>	<u>-</u>	<u>84,212</u>
Net capital assets	<u>\$ 37,875</u>	<u>\$ (16,485)</u>	<u>\$ -</u>	<u>\$ 21,390</u>

Depreciation expense of \$16,485 was charged to the general government function.

(5) Pension Plan

Plan Description:

The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys, and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Funding Policy:

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney, who began contributing July 1, 2004, is required to contribute at an actuarially determined rate. The current rate is 3.5% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the year ended December 31, 2006, 2005 and 2004 were \$5,293, \$5,217 and \$2,007, respectively, equal to the required contributions for the year.

(6) Deferred Compensation Plan

The District Attorney's office offers its employees participation in the State of Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all District Attorney employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

**DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT**  
**Evangeline Parish, Louisiana**

**Notes to Basic Financial Statements (Continued)**

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

Complete disclosures relating to the plan are included in the separately issued audit report for the plan, available from the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804-9397

**(7) Interfund transfers**

Transfers consisted of the following at December 31, 2006:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$ -	\$ 4,840
Juvenile Accountability	19,300	-
Worthless Check	-	15,160
Families in Need of Service	700	-
	<u>\$ 20,000</u>	<u>\$ 20,000</u>

Transfers are used to move unrestricted revenues in various funds to other funds to finance various programs accounted for in other funds.

**(8) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the Evangeline Parish Police Jury, or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Evangeline Parish Police Jury pays certain salaries and employer contributions of secretarial personnel.

**(9) Risk Management**

The District Attorney is exposed to risks of loss in the areas of auto liability, employee dishonesty and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

**(10) Pending Litigation**

At December 31, 2006, there is no litigation pending against the District Attorney.



**REQUIRED  
SUPPLEMENTARY INFORMATION**

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 70,000	\$ 77,000	\$ 77,038	\$ 38
Intergovernmental revenues-				
State grants	25,000	25,000	25,000	-
Federal grants	120,000	130,000	129,313	(687)
Local governmental units	25,000	27,000	27,339	339
Confiscated assets income	5,000	-	130	130
Interest income	3,500	10,000	9,838	(162)
Other revenues	14,000	15,000	15,925	925
Total revenues	262,500	284,000	284,583	583
<b>Expenditures:</b>				
Current -				
General government-judicial:				
Personnel service and related benefits	200,000	224,000	224,163	(163)
Insurance	9,000	5,500	5,578	(78)
Automobile operation and maintenance	5,000	4,500	4,440	60
Dues and subscriptions	12,000	9,000	8,958	42
Equipment maintenance	5,000	-	-	-
Office expenditures	7,500	7,000	7,148	(148)
Professional fees	10,000	7,000	7,200	(200)
Travel, conference and training	10,000	8,500	8,515	(15)
Outside services and fees	500	1,000	1,134	(134)
Allocation of fees	10,000	1,000	1,184	(184)
Other	500	250	185	65
Total expenditures	269,500	267,750	268,505	(755)
Excess (deficiency) of revenues over expenditures	(7,000)	16,250	16,078	(172)
<b>Other financing uses:</b>				
Transfers out	-	(5,000)	(4,840)	160
Net change in fund balance	(7,000)	11,250	11,238	(12)
Fund balance, beginning	342,316	342,316	342,316	-
Fund balance, ending	\$335,316	\$353,566	\$353,554	\$ (12)

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Juvenile Accountability Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental revenues-				
Federal grants	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	35,000	32,000	32,378	(378)
Office expenditures	<u>500</u>	<u>2,500</u>	<u>2,576</u>	<u>(76)</u>
Total expenditures	<u>35,500</u>	<u>34,500</u>	<u>34,954</u>	<u>(454)</u>
Deficiency of revenues over expenditures	(15,500)	(14,500)	(14,954)	(454)
Other financing sources:				
Transfers in	<u>20,000</u>	<u>20,000</u>	<u>19,300</u>	<u>(700)</u>
Net change in fund balance	4,500	5,500	4,346	(1,154)
Fund balance (deficit), beginning	<u>(1,175)</u>	<u>(1,175)</u>	<u>(1,175)</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,325</u>	<u>\$ 4,325</u>	<u>\$ 3,171</u>	<u>\$(1,154)</u>

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Worthless Check Collection Fee Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees for collection of worthless checks	\$ 48,500	\$ 51,000	\$ 51,291	\$291
Interest	1,300	4,500	4,448	(52)
Total revenues	<u>49,800</u>	<u>55,500</u>	<u>55,739</u>	<u>239</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Auto allowance	1,500	6,000	6,500	(500)
Automobile operation and maintenance	1,000	1,000	913	87
Dues and subscriptions	900	900	940	(40)
Office expenditures	1,500	4,200	4,165	35
Travel and convention	10,000	7,500	7,470	30
Other	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>15,900</u>	<u>19,600</u>	<u>19,988</u>	<u>(388)</u>
Excess of revenues over expenditures	33,900	35,900	35,751	(149)
<b>Other financing uses:</b>				
Transfers out	<u>(11,200)</u>	<u>(15,700)</u>	<u>(15,160)</u>	<u>540</u>
Net change in fund balance	22,700	20,200	20,591	391
Fund balance, beginning	<u>122,708</u>	<u>122,708</u>	<u>122,708</u>	<u>-</u>
Fund balance, ending	<u>\$ 145,408</u>	<u>\$ 142,908</u>	<u>\$ 143,299</u>	<u>\$391</u>

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Pretrial Intervention Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Commissions on fines and forfeitures	\$ 50,000	\$ 62,500	\$ 62,479	\$ (21)
Interest	<u>200</u>	<u>1,500</u>	<u>1,490</u>	<u>(10)</u>
Total revenues	<u>50,200</u>	<u>64,000</u>	<u>63,969</u>	<u>(31)</u>
<b>Expenditures:</b>				
Current -				
General government - judicial:				
Salaries and related benefits	15,000	17,000	17,352	(352)
Restitution	28,500	22,000	21,272	728
Office expenditures	5,200	6,000	6,104	(104)
Travel		650	652	(2)
Outside services and fees	700	2,600	2,583	17
Other	<u>-</u>	<u>200</u>	<u>197</u>	<u>3</u>
Total expenditures	<u>49,400</u>	<u>48,450</u>	<u>48,160</u>	<u>290</u>
Excess of revenues over expenditures	800	15,550	15,809	259
<b>Other financing uses:</b>				
Transfers out	<u>(12,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(11,250)	15,550	15,809	259
Fund balance, beginning	<u>44,159</u>	<u>44,159</u>	<u>44,159</u>	<u>-</u>
Fund balance, ending	<u>\$ 32,909</u>	<u>\$ 59,709</u>	<u>\$ 59,968</u>	<u>\$ 259</u>

District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

Families in Need of Service Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues:				
State grants	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Expenditures:				
Current-				
General government - judicial:				
Salaries and related benefits	25,000	25,500	25,638	(138)
Dues and subscriptions	500	500	215	285
Other	-	-	88	(88)
Total expenditures	25,500	26,000	25,941	59
Deficiency of revenues over expenditures	(500)	(1,000)	(941)	59
Other financing sources:				
Transfers in	3,250	700	700	-
Net change in fund balance	2,750	(300)	(241)	59
Fund balance, beginning	1,958	1,958	1,958	-
Fund balance, ending	\$ 4,708	\$ 1,658	\$ 1,717	\$ 59

**INTERNAL CONTROL  
AND  
COMPLIANCE**

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable C. Brent Coreil  
District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

We have audited the financial statements of the governmental activities and the major funds of the District Attorney of the Thirteenth Judicial District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2006, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated May 4, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Attorney's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District Attorney's financial statements that is more than inconsequential



will not be prevented or detected by the District Attorney's internal control. We consider deficiency 06-1(IC), described in the accompanying summary schedule of current and prior year audit findings and corrective action plan to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District Attorney's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe the significant deficiency described above is a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information of the District Attorney and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
May 4, 2007

**District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana**

**Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
For the Year Ended December 31, 2006**

Fiscal Year	Ref. No.	Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/06) --							
Internal Control:							
	06-1(IC)	Unknown	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties	Brent Coreil, District Attorney	N/A
PRIOR YEAR (12/31/05) --							
	05-1(IC)	Unknown	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties	Brent Coreil, District Attorney	N/A